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STATE OF NEW JERSEY
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ELECTRONIC FILING & PAYMENT

TAX PRACTITIONER LIABILITY

A tax practitioner who files returns and pays taxes on behalf of either an individual or business client does not become personally responsible for the payment of the client's tax liabilities, by virtue of the tax practitioner's use of any E-filing service offered by the State of New Jersey or any other system for the electronic filing of State tax returns and/or payment of tax. Record keeping is still the obligation of the taxpayer, including the documents, worksheets or other records related to the electronic filing of tax returns or payments. The tax practitioner should provide such information to his or her client for record-keeping purposes.

A person who has personal and individual liability for state tax liabilities is referred to as a responsible person. The term includes an officer or employee of a corporation, or member or employee of a partnership, or any other person who has a duty or responsibility to pay over withholding, room occupancy, sales and use, or luxury taxes. An independent professional tax practitioner having no authority over the taxpayer's business or personal financial affairs or no control over the decision to disburse the taxpayer's funds is not, generally, a responsible person. Having the authority to file or pay the taxpayer's taxes electronically does not, without more, transform a tax practitioner into a responsible person.